

Internal Revenue Service
memorandum

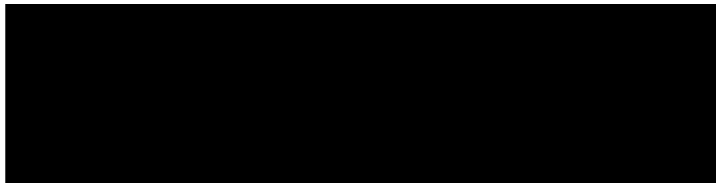
date: SEP 11 1991

to: Director, Internal Revenue Service Center
Kansas City, MO
Attn: Entity Control

from: Technical Assistant
Employee Benefits and Exempt Organizations

subject: CC:EE:3 - TR-45-1332-91
Railroad Retirement Tax Act Status

Attached for your information and appropriate action is a copy of a letter from the Railroad Retirement Board concerning the status under the Railroad Retirement Act and the Railroad Unemployment Tax Act of:



We have reviewed the opinion of the Railroad Retirement Board and, based solely upon the information submitted, concur in the conclusion that [REDACTED] is terminated as a rail carrier employer under the Railroad Retirement and Railroad Unemployment Insurance Acts effective [REDACTED], the date the last employee was compensated.

(Signed) Ronald L. Moore

RONALD L. MOORE

Attachment:

Copy of letter from Railroad Retirement Board

cc: Mr. Gary Kuper
Internal Revenue Service
200 South Hanley
Clayton, MO 63105

08988

UNITED STATES OF AMERICA
RAILROAD RETIREMENT BOARD
844 RUSH STREET
CHICAGO, ILLINOIS 60611

RECEIVED

31 AUG -6 PM 1:42

BUREAU OF LAW

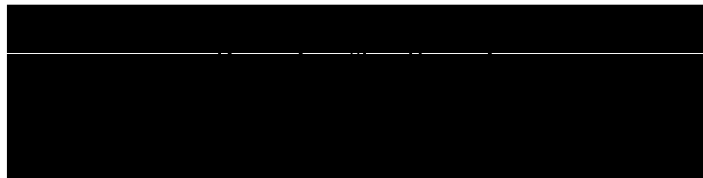
Assistant Chief Counsel
(Employee Benefits and
Exempt Organizations)
Internal Revenue Service
1111 Constitution Avenue., N.W.
Washington, D.C. 20224

JUL 29 1991

Attention: CC:IND:1:3

Dear Sir:

In accordance with the coordination procedure established between the Internal Revenue Service and this Board, I am enclosing for your information a copy of an opinion in which I have expressed my determination as to the status under the Railroad Retirement and Railroad Unemployment Insurance Acts of the following:



Sincerely yours,

A handwritten signature in cursive script, appearing to read "Steven A. Bartholow".

Steven A. Bartholow
Deputy General Counsel

Enclosure

Employer Status Determination Rationale

[REDACTED]

According to information furnished in a letter of [REDACTED], from [REDACTED], Vice-President of [REDACTED] on [REDACTED], the business and assets of [REDACTED] were sold to [REDACTED] ([REDACTED]). As a result of this transaction [REDACTED] a corporate parent of [REDACTED] had only [REDACTED] employee and no operations of any sort. That employee stayed through [REDACTED] to help wrap up the affairs of [REDACTED].

In [REDACTED], the Interstate Commerce Commission granted [REDACTED] to transfer its property to [REDACTED].

Based on the above information, it is determined that the above employer is terminated as a rail carrier employer under the Railroad Retirement and Railroad Unemployment Insurance Acts effective [REDACTED], the date last employee was compensated, after closing affairs of [REDACTED].